

ABSTRACT OF THE DISCLOSURE

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A semiconductor memory device capable of electrically writing and erasing data has a plurality of cell transistors for storing data, each of the cell

5 transistors having a floating gate electrode and a control gate electrode, and a plurality of select transistors for controlling and selecting the cell transistors. Before the control gate electrodes of the cell transistors are formed, the surface of a substrate

10 directly above channel regions of the select transistors fabricated in the same process as the cell transistors is exposed, and gate insulating films of the select transistors are formed on the exposed surface of the substrate. The control gate electrodes of the cell

15 transistors are formed, and gate electrodes of the select transistors are formed on the gate insulating films.